



COUNTY OF SAN MATEO
Inter-Departmental Correspondence

Controller

DATE: May 26, 2009
BOARD MEETING DATE: June 16, 2009
SPECIAL NOTICE/HEARING: N/A
VOTE REQUIRED: None

TO: Honorable Board of Supervisors
FROM: Tom Huening, Controller
SUBJECT: Controller's Report Regarding Changes in the Fiscal Year
2007/2008 Tax Roll

RECOMMENDATION:

Accept the Controller's Report of Changes to the Tax Rolls from corrections, cancellations or refunds for the Fiscal Year 2007/2008, consistent with Board of Supervisors Resolution 64379.

VISION ALIGNMENT:

Commitment: Responsive, effective and collaborative government.

Goal(s): As in Vision Goal Number 20: Government decisions are based on careful consideration of future impact, rather than temporary relief or immediate gain. The Board needs information to develop strategic approaches to issues that affect the entire county.

BACKGROUND:

In 2001, this Board of Supervisors passed Resolution 64379 which established a process to expedite refunds up to \$50,000 without requiring the approval of the Board of Supervisors. Claims for such refunds (under \$50,000) are typically preceded by corrected bills or canceled charges to taxpayers, and are typically the result of property taxes that were paid more than once or adjustments to reflect valuation changes, exemptions, parcel segregations, assessment appeals decisions, State Board of Equalization changes, special charges adjustments from cities and special districts or illegally collected, assessed or levied charges.

Pursuant to Resolution 64379, the Controller was authorized to approve claims for refunds up to \$10,000 without County Counsel approval, and to approve claims for refunds between \$10,000 and \$50,000 with written approval from the County Counsel's office. Claims for refunds in excess of \$50,000 continue to require Board of Supervisors' approval.

Although Board of Supervisors' approval is not required for claims under \$50,000, Resolution 64379 requires that the Controller prepare for the Board of Supervisors an annual report of the refunds granted.

DISCUSSION:

The attached report summarizes all changes to the tax roll for the Fiscal Year 2007/2008 and includes the details for each of the tax rolls (Secured, Unsecured and Supplemental) with a breakdown by the code section governing each type of refund.

FISCAL IMPACT:

There is no fiscal impact related to accepting this report.